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able time, after the execution of the deed, for the removal of such timber has expired. *Fletcher v. Lyon*, 93 Ark. 5; *McNair & Wade Land Co. v. Parker*, 59 So. (Fla.) 959; *Carson v. Three States Lumber Co.*, 108 Tenn. 681. Mississippi agrees with the principal case. *Butterfield Lumber Co. v. Guy*, 46 So. (Miss.) 78. Where the parties use words from which it is inferable that a reasonable time was meant, such construction will control. *Houston Oil Co. of Texas v. Boykin*, 153 S. W. (Tex.) 1176, where the phrase "to remove as shall be convenient" was construed to mean within a reasonable time. It would seem that parol evidence should have been admitted in the principal case, not to vary, but to explain the terms of the deed, to show the intention of the parties. *McNair & Wade Land Co. v. Adams*, 54 Fla., 550; *McRae v. Stillwell*, 111 Ga. 65. The principal case is clearly contrary to the great weight of authority.

E. J. M.

TAXATION—DELEGATION OF POWER—CORPORATE AUTHORITIES.—LALLARD v. MELTON ET AL., 87 S. E. (S. C.) 421.—*Held*, that a statute enacted by the legislature creating a commission to carry out the work of improving highways in a county, and authorizing the issuance of bonds by such commission for that purpose within a limit, and to levy certain taxes to meet these bonds, is not unconstitutional in that it vests taxing power in persons other than corporate authorities. *Seven dissents*.

The court in the principal case is unanimous in holding that there was a delegation of the taxing power, but they are divided seven to eight upon the question as to who constitute "corporate authorities" within that provision of the constitution which provides that "Corporate authorities of counties, townships, school districts, cities, towns, and villages may be vested with power to assess and collect taxes for corporate purposes." The majority followed the rule laid down in a long line of Illinois cases that corporate authorities must mean those municipal officers who are directly elected by the people, or appointed in some mode to which the people have given their consent. *Cornell v. People*, 107 Ill. 372. And the consent of the people to the election of these officers may be given by a vote upon the statute providing for their appointment. The officers so appointed become corporate authorities, and may exercise the taxing power when delegated to them. 4 Dillon Municipal Corps. sec. 1372; *People v. Knopf*, 171 Ill. 191. 2 Words and Phrases, 1602. However, there are courts which maintain that, inasmuch as taxation is a legislative act, "corporate authorities" in this connection refers to those officers to whom is given the ordinance-making power. *State v. Andrews*, 11 Neb. 524; *Howe v. Des Moines*, 103 Iowa 76. The still more strict view is held by the Kansas court that the officers must be directly elected by the people. *Parks v. Board of Com'rs*, 61 Fed. (Kan.) 437.

C. Y. B.

THEATERS—DRAMATIC CRITICS—CIVIL RIGHTS BILL.—WOOLLCOTT v. SHUBERT, NEW YORK LAW JOURNAL (CT. APPLS.), FEB. 29, 1916.—The dramatic critic of a newspaper was refused admittance to a theater by the proprietors because of a displeasing comment upon one of their productions.